



# Commonwealth of Virginia

**Walter J. Kucharski, Auditor**

**Auditor of Public Accounts  
P.O. Box 1295  
Richmond, Virginia 23218**

February 24, 2004

The Honorable Garland L. Bigley  
Chief Judge  
County of Dinwiddie General District Court  
P.O. Box 280  
Dinwiddie Courthouse  
Dinwiddie, VA 23841

The Honorable James E. Hume  
Chief Judge  
County of Dinwiddie Juvenile and  
Domestic Relations District Court  
27 East Tabb Street  
Petersburg, VA 23802

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the County of Dinwiddie Combined District Court for the period October 1, 2002 through December 31, 2003.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; no material weaknesses in the internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We acknowledge the cooperation extended to us by the Court during this engagement.

A handwritten signature in black ink, appearing to read "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:cam

cc: The Honorable Valentine W. Southall, Jr., Judge  
Sandra B. Sneade, Clerk  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia